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Response under 37 CFR 1.116  
Group AU 2643  
Expedited Procedure

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:       Kensaku Abe et al.  
Serial No.:       09/529,269  
Filed            :     April 10, 2000  
For             :     ACOUSTIC APPARATUS AND HEADPHONE  
Group A.U.:       2643  
Examiner       :     Lun S. Lao

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Date  
May 13, 2005

May 13, 2005  
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RESPONSE UNDER 37 CFR 1.116

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Applicant hereby responds to the Official Action of  
December 15, 2004.

A listing of the claims in the application is set forth  
on page 2 of this response.

The Remarks portion begins on page 10 of this Amendment.